

GODDARD SPACE FLIGHT CENTER

150 **OFFICE OF THE CHIEF FINANCIAL OFFICER**

Plans and directs the development, implementation, and administration of the Goddard system of resources management and financial control. Provides the central overview of the Centerwide resources activities and a central focal point through which Center-level resource decisions are developed and executed. Directs and coordinates the development and evaluation of program and institutional operating plans, distributes and controls resource and allotment authority consistent with planning, continuously reviews and appraises Center performance within functional jurisdiction, and provides Center overview of commitments, obligations, and cost against available resources, established plans, and applicable regulations. Provides a source of alternative estimates in the area of cost and manpower requirements for new initiatives and execution phase projects and programs. Provides advice and assistance to the Center Director, his immediate staff, and other primary organization heads.

150.1 **OFFICE OF THE DEPUTY CHIEF FINANCIAL OFFICER (Finance)**

Plans, organizes, and directs the financial activities and associated budget and accounting functions of the Center. Oversees the operations of three subordinate organizations: 1) Goddard Financial Management Division, 2) Headquarters Accounting Division, and 3) Integrated Financial Management Project (IFMP) Implementation Operations Office. Establishes overall financial management policy and direction and provides financial oversight to a decentralized financial staff organizing, planning, directing, and coordinating the operations of the Center financial activities. Directs the design and development of financial procedures, systems, and reports to provide information responsive to both the regulatory and program management requirements. Conducts review to ensure compliance with established financial policies, procedures, and practices, and recommends corrective action as appropriate by the two accounting systems for which responsible. Monitors the implementation of the NASA Contractor Financial Management Reporting System, and recommends new and improved techniques for two or more Center accounting operations. Interfaces with NASA Headquarters, other NASA Centers, and other government agencies concerning regulatory and policy matters as they relate to NASA programs.

150.2 **OFFICE OF THE DEPUTY CHIEF FINANCIAL OFFICER (Resources)**

Plans, organizes, and directs the resources management activities of Goddard Space Flight Center. Oversees the operations of two subordinate organizations: 1) Program Analysis Office, and 2) Resources Analysis Office. Establishes overall resources management policy and direction to a decentralized resources staff by organizing,

GODDARD SPACE FLIGHT CENTER

planning, directing, and coordinating the operations of the Center resource management and cost estimating activities. Directs the design and development of resource procedures, systems and reports to provide information responsive to both the regulatory and program management requirements. Conducts reviews to ensure Center compliance with established resource management policies, procedures, and practices, and recommends corrective actions as appropriate. Serves as the resource management interface between Center Management and the Projects/Directorates and is responsible for performing the necessary Center level oversight in planning, direction, coordination, analysis and recommendations relating to resource management. Responsible for direct interface with NASA HQ, other NASA Centers, and other government agencies concerning regulatory and policy matters at they relate to resource management functions.

151 FINANCIAL MANAGEMENT DIVISION

Plans and directs the financial management activities and associated budget and accounting functions. Responsibilities include participation in the formulation and development of the Center's operating program and translation of its resource requirements into a coordinated financial plan. Provides financial guidance to the Center's top management staff in the administration of the total program. Provides financial management support to the managers of the Center's projects and functional directorates. Provides a system of financial reporting and control which conforms to legal requirements and keeps Center management continually informed of the financial status of the GSFC projects and programs. Ensures operational effectiveness of the GSFC financial plan and develops new techniques to assure a viable program. Ensures the continued design and implementation of new, revised, or improved financial and resource management systems including automated as well as non- automated processes.

151.1 Systems Team

Provides management activities associated with designing, developing, and implementing new and improved financial systems. Provides divisionwide support activities including computer application, configuration management, system documentation, budget preparation, financial analysis, and technical monitoring of support contractors.

151.2 FUNDS CONTROL BRANCH

GODDARD SPACE FLIGHT CENTER

Maintains a system of overall control of all appropriated funds to the Center. This includes the responsibility for development of the Center's operating plan and control of funds at appropriated amounts.

Coordinates and maintains the Center's operating plans, administration of funds authorization, and special chargeback systems. This includes the responsibility for reviewing operating plans, controlling reprogrammings, and providing status of project and program funds.

151.2A General Ledger Team

Maintains the official accounting records of the Center. Provides a system of financial reporting and control which conforms to all legal requirements and keeps Center management informed of the financial status of GSFC projects and programs.

Maintains the General Ledger, allotment ledger, and other accounting records pertaining to appropriate funds. This includes the accountability of property purchased by the GSFC and located in offices throughout the world.

Interprets and implements all regulations, policies, procedures, controls, and reporting requirements established by regulatory agencies, NASA Headquarters, and Goddard management as they pertain to accounting functions. Ensures all reporting requirements are met in a timely manner. Performs all required analysis and reconciliations of financial statements and data.

151.2B Fiscal Accounting Team

Provides guidance on the proper use of fiscal data on commitment and obligation documents. Executes and monitors appropriated funds to ensure expenditures do not exceed approved levels. Reviews and records commitment and obligation fiscal transactions and maintains the Center's official Chart of Accounts. Maintains the cost accounting system and ensures accrual transactions are entered in a timely manner.

151.2C Wallops Accounting Section

Coordinates the Wallops Financial Operations and assumes transmission of the transaction data to Greenbelt for integration into the Center's data base. Maintains the Wallops fiscal data and assures that fiscal transactions are recorded in accordance with established Agency/GSFC policies and procedures, with appropriate allotments/resources authority warrants, and with approved budgets. Provides guidance

GODDARD SPACE FLIGHT CENTER

in fiscal matters to GSFC organizational elements located at Wallops and other officials, as appropriate.

151.3 CASH MANAGEMENT BRANCH

Ensures proper cash management policies are followed. This includes reviewing small purchase and contract vouchers for proper and timely payment in accordance with the Prompt Payment Act and ensures all receivables are properly recorded, billed, and collected.

151.3A Accounts Receivable Team

Maintains systems and procedures for accounts receivable billings, collections, deposits, and recordings. Manages all phases of the reimbursable agreement process including approval of the package, preparation of billings, and tracking of transactions.

GODDARD SPACE FLIGHT CENTER

151.3B Accounts Payable Team

Examines and approves payment of all contract vouchers, ensuring that payment terms and processing conform to legal requirements, regulations, and established NASA/GSFC policies and procedures. Administers systems and procedures for controlling cash advances and letters of credit resulting from Procurement transactions. Schedules and certifies payments related to GSFC contractual instruments to the Department of Treasury.

151.3C Employee Services Team

Manages payroll and travel for all GSFC employees.

Assures prompt salary payment in the proper amounts to all persons in compliance with laws and regulations, with consideration given to all authorized deductions. Assures timely preparation of adequate and reliable payroll records.

Examines and approves funds for all GSFC travel orders and travel advances. Assures prompt payment of car rental invoices, airline tickets, gas and oil bills.

152 RESOURCE ANALYSIS OFFICE

Provides expert analysis of resource requirements for the use of Center management in the planning and execution of its major programs. Provide alternative estimates in the areas of cost and manpower requirements for definition and execution projects. Assesses and forecasts requirements for GSFC manpower to meet execution phase requirements. For all ongoing programs, performs cost and manpower estimating. In the area of performance measurement, tracks, monitors, and analyzes the Center's performance in cost and manpower utilization on all programs to provide continuing update to the database for parametric analyses of future proposed developments.

153 PROGRAM ANALYSIS OFFICE

Provides continuous review, assessment, and analysis of Goddard's programmatic/institutional and resources requirements. Prepares independent assessment of programmatic considerations and of resources requirements for the Center Director, his immediate staff, and directorate-level management. The results of these assessments and analyses are used to determine when planned objectives and resources are not balanced, to develop alternative methods of achieving the required balance, and to recommend the alternative

GODDARD SPACE FLIGHT CENTER

155 that will yield the most effective balance in terms of overall objectives.
HEADQUARTERS ACCOUNTING DIVISION

Plans, organizes, and directs the financial management activities and associated budget and accounting functions of NASA Headquarters. Provides financial guidance to Headquarters top management staff in the administration of the total program and support to the manager of the Headquarters' organizations. Provides a system of financial reporting and controls which conform to legal requirements, and keeps NASA Headquarters' management continually informed of the financial status of Headquarters and the Jet Propulsion Laboratory (JPL) programs. Ensures operational effectiveness of the Headquarters' financial plans and develops new techniques to assure a viable program. Ensures the continued design and implementation of new, revised, or improved financial and resource management systems including automated processes.

155.1A Resources, Reimbursables, and Reports Team

Maintains the official accounting records of Headquarters and JPL. Provides a system of financial reporting and control which conform to all legal requirements that keeps Headquarters and JPL management informed of the financial status of programs and projects. This includes the maintenance of the general ledger, allotments, resources authority, property, and Financial and Contractual Status.

Maintains systems and procedures for accounts receivable billings, collections, deposits, and recordings. Manages all phases of the reimbursable agreement process including approval of the package, preparation of billings, and tracking of transactions.

Interprets and implements all regulations, policies, procedures, controls, and reporting requirements established by regulatory agencies as they pertain to accounting functions. Ensures all reporting requirements are met in a timely manner. Performs all required analysis and reconciliations of financial statements and data.

Ensures that funds control and usage policies and procedures are followed. This includes monitoring allotments and resources authority and process commitment documents.

Ensures that reporting requirements are met and are in accordance with regulations and policies.

155.1B Cost, Commercial Accounts, and Travel Team

GODDARD SPACE FLIGHT CENTER

Reviews and analyzes 533's, receipt and inspection reports, or invoice certifications on procurement documents for generating accruals into the accounting system that adheres to cost accounting standards.

Reviews and records procurement obligation documents for payment of invoices.

Examines and approves payment of all contract vouchers, ensuring that payment terms and processing conform to legal requirements, regulations, and established NASA procedures. Schedules and certifies payments related to Headquarters contractual instruments to the Department of Treasury.

Manages travel for all Headquarters personnel.

Examines and approves funds for all Headquarters travel orders, travel vouchers, and travel advances. Assures prompt payment of car rental invoices, airline tickets, gas and oil bills, and travelers.

Ensures proper cash management policies are followed. This includes reviewing small purchases and contract vouchers for proper and timely payment in accordance with the Prompt Payment Act.

156 Integrated Financial Management Project (IFMP) Implementation Operations Office

Plans, organizes, and directs the activities associated with the implementation of the Integrated Financial Management Project (IFMP). Interacts with the Center Director and Management Council, Center IFMP Steering Committee, the Center CFO, and Center functional managers to define goals for IFMP. Develops plans, strategies, and schedules the transition to new business processes and practices. Monitors the implementation of IFMP with the Center team to ensure compliance with internal and external accounting, reporting, and analytical requirements of NASA's financial management community and their customers. Directs the development and analysis of performance metrics on new business processes. Monitors and oversees the contractor during implementation to ensure compliance with functional and data requirements. Heads the Center Transition Team that will plan, schedule, coordinate, and manage all the activities that must take place at the Center to ensure successful implementation. Manages the budget for IFMP to ensure that the investment required for the acquisition and implementation is fully funded. Monitors contractors implementation of the system and develops and coordinates Centerwide training for IFMP.